

TEACHING/LESSON PLAN
SESSION: 2022-2023 (EVEN SEMESTER)

- **Name of the Faculty: Dr. Karuna Chamaria**
- **Department: Commerce**

Semester: B.Com. 2 nd Semester (Hons.) Paper Name: Corporate Accounting			Total No. of Students: 33 Paper code: C402	
Sl.No	Class	Topics (As per University CBCS Syllabus)	Hours	Remarks/Books
Unit I: Accounting for Share Capital & Debentures				Corporate Accounting by Jain & Narrang, Kalyani Publishers
1	1	Introduction to companies, concept of book building	1	
2	2	Issue of shares	1	
3	3-4	Forfeiture of shares	2	
4	5-6	Reissue of forfeited shares	2	
5	7-8	Issue of rights & Bonus share	2	
6	9-10	Buyback of shares	2	
7	11-12	Redemption of preference shares	2	
8	13-15	Issue and redemption of debentures	3	
Unit II: Final Accounts				
9	16-21	Final accounts of corporate entities	6	
10	22-23	Disposal of company profits	2	
Unit III: Valuation of Goodwill and valuation of shares and Cash flow statement				
11	24-28	Concept and calculation of goodwill	7	
12	29-35	Cash flow statement	7	
Unit IV: Amalgamation of Companies				Corporate Accounting by Jain & Narrang, Kalyani Publishers
13	36-41	Concept and accounting treatment as per accounting standard 14	6	
14	42-47	Internal reconstruction : concept and accounting treatment	6	
Unit V: Accounts of Holding Companies/Parent companies				
15	48-55	Preparation of consolidated balance sheet with one subsidiary company	8	
16	56- 59	Relevant provisions of Accounting Standard 21	4	
17	60-69	Revision	10	
Total Classes			69	

Semester: B.Com. 4th Semester (Hons.)			Total No. of Students: 22		
Paper Name: Business Mathematics			Paper code: C		
Sl.No	Class	Topics (As per University CBCS Syllabus)	Hours	Remarks/Books	
Unit I: Matrices and Determinants					
1	1	Introduction and Algebra of Matrices	1	Business Mathematics by N.K. Nag; Kalyani Publishers	
2	2	Matrix multiplication	1		
3	3	Inverse of a matrix	1		
4	4	Matrix Operation – Business Application	1		
5	5-8	Solution of system of Linear Equations	4		
6	9-10	Revision & Class Test	2		
Unit II: Calculus 1					
7	11-20	Mathematical functions and their types	10		
8	21-30	Logarithmic functions- Limits & Continuity	10		
9	31-37	Concepts and rules of differentiation	7		
10	38- 43	Maxima, Minima	6		
11	44-46	Marginal analysis	3		
12	47-49	Concept of Elasticity	3		
13	50-58	Applied maxima minima including effect of tax on monopolist’s optimum price and quantity	7		
14	59-60	Economic Order Quantity	2		
15	61-62	Revision & Class Test	2		
Unit III: Caculus II					
16	63-68	Partial Differentiation	6		
17	69-72	Homogeneity of functions and Euler’s theorem	4		
18	73-76	Lagrangian Multiplier	4		
19	77-78	Revision & Class Test	2		
Unit IV: Mathematics of Finance					
20	63-68	Interest Rates	6		
21	69-73	Compounding & Discounting	5		

22	74- 78	Annuities	5	
23	79.80	Revision & Class Test	2	
Unit V: Linear Programming				
24	81-82	Formulation of LPP	2	
25	83-84	Graphical Solution	2	
26	85-86	Unbounded Solution, Infeasibility & Redundant constraints	2	
27	87-88	Revision & Class Test	2	
		Total Classes	88	

Semester: B.Com. 6th Semester (Hons.)				Total No. of
Students: 22				
Paper Name: Financial Statement Analysis				Paper code: DSE 602
	Class	Topics (As per University CBCS Syllabus)	Hours	Remarks/Books
Unit I: Financial Statement Analysis				
1	1-2	Financial statement Analysis, Meaning, Significance	2	Financial Statement Analysis by Pranjal Pratim Dutta; Kalyani Publishers
2	3-6	Types and Limitation of Financial Statements	4	
3	7-8	Accounting Choices/Practices	2	
4	9-15	Comparative and Common Size Statement	7	
5	16-18	Value Added Statement and Economic Value added Statements	3	
6	19-20	Revision and Class Test	2	
Unit II: Ratio Analysis				
7	21-25	Ratio Analysis - Classification of Ratios, Advantages and its limitation.	5	
8	26-35	Profitability Ratio, Solvency Ratio, Activity Ratio, Profit and Loss Account Ratio,	10	
9	36-42	Balance sheet and Composite Ratios.	7	
10	43-44	Revision and Class Test	2	
Unit III: Financial Reporting				
11	45-48	Concept of Financial Reporting, Reporting of Corporate	4	

		Social Responsibility		
12	49-51	Reporting of Corporate Governance, Status of Corporate Reporting in India.	3	
13	52-53	Revision and Class Test	2	
Unit IV: Financial Reporting by Banks and NBFCs				
14	54-58	Financial reporting by banks and NBFCs	5	
15	59-63	Financial reporting by Insurance Companies	5	
16	64-68	RBI guidelines relating to Financial reporting by banks and NBFCs.	5	
17	69-70	Revision and Class Test	2	
		Total	70	

(Dr. Karuna Chamaria)
Signature of the Teacher